



DEPARTMENT OF HEALTH & HUMAN SERVICES

Office of Inspector General
Office of Audit Services

National External Audit Review Center
1100 Walnut St , Suite 850
Kansas City, Missouri 64106-2197

JAN 18 2008

Shelby L. Scharbach
Deputy Finance Director
Maricopa County
301 West Jefferson Street, Suite 950
Phoenix, AZ 85003-2278

Dear Ms. Scharbach:

This letter is in response to the request for an extension in submitting the Single Audit for the year ending June 30, 2007, for the Maricopa County.

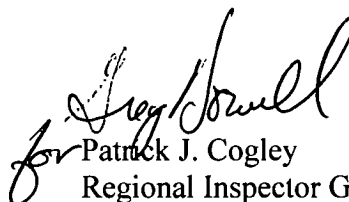
We have approved your request for an extension until June 30, 2008, if the Department of Health and Human Services provided the preponderance of direct funding to your entity. Please note this office does not have authority to grant an extension for the submission of the Financial Status Report.

Please note that the audit reporting package and data collection form should be submitted to the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Also, send a copy of this letter to each Federal Agency that provided funding to the County. If you have questions, contact our office at (800) 732-0679.

Sincerely,


for Patrick J. Cogley
Regional Inspector General for Audit Services